

**GENERAL INSTRUCTIONS FOR FILING THE BUSINESS LICENSE APPLICATION**  
**PLEASE READ THE ENTIRE PAGE BEFORE FILLING OUT**

**Completion of Forms**

All information requested on the tax form is important to the proper and equitable assessment of the tax involved. Therefore, it is required that each tax form be fully completed.

**Corporations**

If your Business is a corporation, a copy of the most recent **Annual Report** filed with the Virginia State Corporation Commission is **required**. If your business is a new corporation a copy of your **Certificate of Incorporation** filed with the Virginia State Corporation Commission is **required**.

**Allowable Deductions from Gross Receipts**

- Gas Station's State, Federal and Metro Excise Taxes
- Automobile Dealer **trade-ins**
- Contractor's gross receipts paid to **other localities**

**SPECIAL NOTICE TO BUSINESSES WITH GROSS RECEIPTS OF LESS THAN \$10,000 PER YEAR**

**Section 14-33** of the City of Fairfax Business License Ordinance has been amended to read:

*"No license tax shall be imposed on any person whose gross receipts for the immediately preceding year from a small business, profession or occupation subject to licensure are less than ten thousand dollars (\$10,000)."*

Please note, **Sec. 14-35** requires "An application for a license **must be filed** in accordance with this chapter **regardless** whether a license tax is due or the license tax is not applicable to a business, profession or occupation."

**Filing and Payment DEADLINES and PENALTIES**

**Business License Application Forms are due with payment on March 1<sup>st</sup> or within 30 days of starting business.**

A penalty of **ten percent (10%)** of the License Tax will be imposed upon the failure to file an application or the failure to pay the tax by the due date. **Interest** shall be charged on the late payment of the tax from the due date until the date paid at a rate established pursuant to Section 6621 of the Internal Revenue Code of 1954, as amended.

**TAX DEADLINES ARE STRICTLY OBSERVED AND PENALTIES ARE ENFORCED.** Therefore, please file and pay your business license renewal **timely to avoid penalties**. The filing date on mailed application will be the postal postmark thereon.

A schedule of City Business Privilege License Tax Rates is enclosed. Any additional information needed may be obtained from the City Revenue Office.

**IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT THE COMMISSIONER OF THE REVENUE'S OFFICE AT (703) 385-7880.**

If you are **no longer in business**, please return this form marked **ceased business**, furnish the date your business ceased and report your **gross receipts** for the time that you were in business in the previous calendar year.